EXHIBIT NO. # A

IRS. TRANSCRIPT page 1

PAGE NO-0001

IRS EMPLOYEE 3150314440

DATE REQUESTED 07-27-2001

PRINT DATE 07-27-2001

FORM NUMBER: 1040

TAX PERIOD: DEC 1994

TAXPAYER IDENTIFICATION NUMBER: [redacted]-8426
** SPOUSE TAXPAYER IDENTIFICATION NUMBER: [redacted]-0291

CHARLES J & THERESE ANN THURSTON
427 OAK LN
KINGSTON OH 45644-9562-276 BODC-SB BODCLC-

<<<<POWER OF ATTORNEY/TAX INFORMATION AUTHORIZATION (POA/TIA) ON FILE>>>>

--- ANY MINUS BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE:	29,100.64-	
ACCRUED INTEREST:	0.00	AS OF 06-11-2001
ACCRUED PENALTY:	0.00	AS OF 06-11-2001
ACCOUNT BALANCE PLUS ACCRUALS:	29,100.64-	

**FILING STATUS: MARRIED FILING JOINT

** EXEMPTIONS:	04
** ADJUSTED GROSS INCOME:	67,565.00
** TAXABLE INCOME:	25,238.00
TAX PER RETURN:	38,895.00
** SE TAXABLE INCOME TAXPAYER:	60,600.00
** SE TAXABLE INCOME SPOUSE:	23,730.00
** TOTAL SELF EMPLOYMENT TAX:	13,003.00

** PER RETURN OR AS ADJUSTED

**01-31-1997 RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER)
03-17-1997 PROCESSING DATE

TRANSACTIONS

CODE	EXPLANATION	DATE	MONEY AMOUNT (IF APPLICABLE)
150	RETURN FILED AND TAX ASSESSED	03-17-1997	38,895.00
430	ESTIMATED TAX DECLARATION	01-02-1995	20,000.00-
460	EXTENSION OF TIME FOR FILING 08-15-1995	04-15-1995	
460	EXTENSION OF TIME FOR FILING 08-15-1995	08-15-1995	
460	EXTENSION OF TIME FOR FILING 10-15-1995	04-15-1995	
960	RECEIVED POA/TIA	05-28-1996	
166	LATE FILING PENALTY	03-17-1997	4,251.38
276	PENALTY FOR LATE PAYMENT OF TAX	03-17-1997	2,267.40
196	INTEREST ASSESSMENT	03-17-1997	4,122.84
706	CREDIT APPLIED FROM FORM 1040 TAX PERIOD DEC 1993	03-17-1997	944.75-
706	CREDIT APPLIED FROM FORM 1040 TAX PERIOD DEC 1993	01-22-1996	22,797.64-
706	CREDIT APPLIED FROM FORM 1040 TAX PERIOD DEC 1993	03-17-1997	1,599.19-

** Return filed / Received 2. Dec

***********************CONTINUED ON NEXT PAGE***************************************

IRS Transcript page 2

PAGE NO-0002 IRS EMPLOYEE 3150314440

706 CREDIT APPLIED	07-26-1996	348.74-
277 ABATEMENT OF PENALTY FOR LATE PAYMENT OF TAX	05-05-1997	1,322.65-
197 ABATEMENT OF INTEREST	05-05-1997	2,439.28-
846 REFUND OF OVERPAYMENT	05-05-1997	15.75
776 INTEREST APPLIED TO ACCOUNT	05-05-1997	0.12-
740 UNDELIVERED REFUND CHECK REDEPOSITED	05-05-1997	15.75-
777 REVERSAL OF INTEREST APPLIED TO ACCOUNT	05-05-1997	0.12
846 REFUND OF OVERPAYMENT	08-24-1998	15.75
776 INTEREST APPLIED TO ACCOUNT	08-24-1998	0.12-
962 UPDATED POA/TIA	09-29-1998	
740 UNDELIVERED REFUND CHECK REDEPOSITED	08-24-1998	15.75-
777 REVERSAL OF INTEREST APPLIED TO ACCOUNT	08-24-1998	0.12
961 REMOVED POA/TIA	01-17-2000	
960 RECEIVED POA/TIA	02-28-2000	
290 ADDITIONAL TAX ASSESSMENT	03-06-2000	11,033.00
190 INTEREST ASSESSMENT	~~03-06-2000~~	~~5,726.65~~
290 ADDITIONAL TAX ASSESSMENT	06-05-2000	0.00
706 CREDIT APPLIED	03-06-2000	3,506.07-
FROM FORM 1040 TAX PERIOD DEC 1996		
706 CREDIT APPLIED	11-25-1997	11,017.37-
FROM FORM 1040 TAX PERIOD DEC 1996		
197 ABATEMENT OF INTEREST	12-11-2000	2,220.59-
962 UPDATED POA/TIA	12-06-2000	
291 ABATEMENT OF PRIOR TAX ASSESSMENT	02-05-2001	~~11,033.00-~~
701 REVERSAL OF CREDIT APPLIED	11-25-1997	11,017.37
TO FORM 1040 TAX PERIOD DEC 1996		
[illegible] REVERSAL OF CREDIT APPLIED	03-06-2000	3,506.07
TO FORM 1040 TAX PERIOD DEC 1996		
[illegible] LATE FILING PENALTY	02-05-2001	94.47
[illegible] ABATEMENT OF INTEREST	02-05-2001	3,458.04-
[illegible] CREDIT APPLIED	11-25-1997	126.87-
FROM FORM 1040 TAX PERIOD DEC 1996		
197 ABATEMENT OF INTEREST	02-05-2001	29.55-
846 REFUND OF OVERPAYMENT	02-05-2001	31.96
776 INTEREST APPLIED TO ACCOUNT	02-05-2001	2.41-
291 ABATEMENT OF PRIOR TAX ASSESSMENT	~~02-12-2001~~	~~22,108.00-~~
167 ABATEMENT OF LATE FILING PENALTY	02-12-2001	4,345.85-
277 ABATEMENT OF PENALTY FOR LATE PAYMENT OF TAX	02-12-2001	944.75-
197 ABATEMENT OF INTEREST	02-12-2001	1,702.04-
290 ADDITIONAL TAX ASSESSMENT	03-12-2001	~~0.00~~
846 REFUND OF OVERPAYMENT	03-12-2001	38,245.46
776 INTEREST APPLIED TO ACCOUNT	03-12-2001	~~9,144.82-~~
841 CANCELLED REFUND CHECK	03-12-2001	38,245.46-
777 REVERSAL OF INTEREST APPLIED TO ACCOUNT	03-12-2001	9,144.82

EXHIBIT NO. # B

Form **1040X** (Rev. October 1994)

Department of the Treasury — Internal Revenue Service

Amended U.S. Individual Income Tax Return

▶ See separate instructions.

OMB No. 1545-0091

This return is for calendar year ▶ 1994 , OR fiscal year ended ▶ , 19

AIRPORT BRANCH JAN 31 2000

Please print or type

Your first name and initial: CHARLES J	Last name: THURSTON	Your social security number: [redacted]-8426
If a joint return, spouse's first name and initial: THERESE A	Last name: THURSTON	Spouse's social security no.: [redacted]-0291
Home address (number and street). If you have a P.O. box, see instructions. 427 OAK LANE	Apt. no.	Telephone number (optional)
City, town or post office, state, and ZIP code. If you have a foreign address, see instructions. KINGSTON OH 45644		For Paperwork Reduction Act Notice, see page 1 of separate instructions.

Name & addr. as shown on original rtrn. If same as above, write "Same." If changing from sep. to joint, enter names & addresses from original rtrns
SAME

A Service center where original return was filed: Cincinnati

B Has original return been changed or audited by the IRS? ☐ Yes ☒ No
If "No," have you been notified that it will be? ☐ Yes ☒ No
If "Yes," identify the IRS office ▶

C If you are amending your return to include any item (loss, credit, deduction, other tax benefit, or income) relating to a tax shelter required to be registered, attach Form 8271, Investor Reporting of Tax Shelter Registration Number, and check here ▶ ☐

D Filing status claimed. **Note:** You cannot change from joint to separate returns after the due date has passed.
On original return ▶ ☐ Single ☒ Married filing joint return ☐ Married filing separate return ☐ Head of household ☐ Qualifying widow(er)
On this return ▶ ☐ Single ☒ Married filing joint return ☐ Married filing separate return ☐ Head of household ☐ Qualifying widow(er)

Income and Deductions (see Instructions) USE PART II ON PAGE 2 TO EXPLAIN ANY CHANGES		A. As originally reported or as previously adjusted (see instructions)	B. Net change -- Increase or (Decrease) -- explain on page 2	C. Correct amount
1 Adjusted gross income (see instructions)	1	151,581.	-84,016.	67,565.
2 Itemized deductions or standard deduction	2	29,303.	3,224.	32,527.
3 Subtract line 2 from line 1	3	122,278.	-87,240.	35,038.
4 Exemptions. If changing, fill in Parts I and II on page 2	4	9,800.	0.	9,800.
5 Taxable income. Subtract line 4 from line 3	5	112,478.	-87,240.	25,238.
Tax Liability 6 Tax (see instructions). Method used in col. C Tax Table	6	27,173.	-23,389.	3,784.
7 Credits (see instructions)	7	0.	0.	0.
8 Subtract line 7 from line 6. Enter the result but not less than zero	8	27,173.	-23,389.	3,784.
9 Other taxes (such as self-employment tax, alternative min. tax, etc.)	9	11,722.	1,281.	13,003.
10 Total tax. Add lines 8 and 9	10	38,895.	-22,108.	16,787.
Payments 11 Federal income tax withheld and excess social security, Medicare, and RRTA taxes withheld. If changing, see instructions	11	0.	0.	0.
12 Estimated tax payments	12	20,000.	0.	20,000.
13 Earned income credit	13	0.	0.	0.
14 Credits for Fed. tax paid on fuels, regulated investment company, etc.	14	0.	0.	0.
15 Amount paid with Form 4868, Form 2688, or Form 2350 (application for extension of time to file)	15			25,790.
16 Amount of tax paid with original return plus additional tax paid after it was filed	16			0.
17 Total payments. Add lines 11 through 16 in column C	17			45,790.

Refund or Amount You Owe

18 Overpayment, if any, as shown on original return or as previously adjusted by the IRS	18	0.
19 Subtract line 18 from line 17 (see instructions)	19	45,790.
20 AMOUNT YOU OWE. If line 10, column C, is more than line 19, enter the difference and see instructions	20	0.
21 If line 10, column C, is less than line 19, enter the difference	21	29,003.
22 Amount of line 21 you want REFUNDED TO YOU	22	29,003.
23 Amount of line 21 you want APPLIED TO YOUR 19 ESTIMATED TAX . 23 0.		

Sign Here Keep copy of return for your records.

Under penalties of perjury, I declare that I have filed an original return and that I have examined this amended return, including accompanying schedules and statements, and to the best of my knowledge and belief, this amended return is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which the preparer has any knowledge.

▶ C J Thurston 1/31/00 ▶ Therese A Thurston 1-31-00
Your signature Date Spouse's signature. If joint, BOTH must sign. Date

Paid Preparer's Use Only

Preparer's signature ▶ [signature] CPA	Date 1-31-00	Check if self-employed ☒	Preparer's SSN [redacted]-6629
Firm's name (or yours if self-employed) & addr. ▶ MANSOUR'S CONSULTING CPA FIRM 7248 BASSWOOD DR. WEST CHESTER OH		E.I. No. 31-1241080	ZIP code 45069

E1p1

Form 1040X (Rev. 10-94) C THURSTON SSN: [redacted]8426 Page 2

Part I Exemptions. See Form 1040 or Form 1040A instructions.

If you are not changing your exemptions, do not complete this part.
If claiming more exemptions, complete lines 24–30 and, if applicable, line 31.
If claiming fewer exemptions, complete lines 24–29.

		A. Number originally reported	B. Net change	C. Correct number
24 Yourself and spouse. Caution: If your parents (or someone else) can claim you as a dependent (even if they chose not to), you cannot claim an exemption for yourself.	24	2.	0.	2.
25 Your dependent children who lived with you	25	2.	0.	2.
26 Your dependent children who did not live with you due to divorce or separation	26	0.	0.	0.
27 Other dependents	27	0.	0.	0.
28 Total number of exemptions. Add lines 24 through 27	28	4.	0.	4.
29 Multiply the number of exemptions claimed on line 28 by the amount listed below for the tax year you are amending. Enter the result here and on line 4.	29	9,800.	0.	9,800.

Tax Year	Exemption Amount	But see the instructions if the amount on line 1 is over:
1994	$2,450	$83,850
1993	2,350	81,350
1992	2,300	78,950
1991	2,150	75,000

30 Dependents (children and other) not claimed on original return:

(a) Name (first, initial, and last name)	(b) Check if under age 1	(c) If age 1 or older, enter dependent's social security number	(d) Dependent's relationship to you	(e) No. of months lived in your home

No. of your children on line 30 who lived with you ▶ 0

No. of your children on line 30 who didn't live with you due to divorce or separation (see instructions) ▶ 0

No. of dependents on line 30 not entered above ▶ 0

31 If your child listed on line 30 didn't live with you but is claimed as your dependent under a pre-1985 agreement, check here ▶ ☐

Part II Explanation of Changes to Income, Deductions, and Credits

Enter the line number from page 1 for each item you are changing and give the reason for each change. Attach all supporting forms and schedules for items changed. If you don't, your Form 1040X may be returned. Be sure to include your name and social security number on any attachments.

If the change relates to a net operating loss carryback or a general business credit carryback, attach the schedule or form that shows the year in which the loss or credit occurred. See instructions. Also, check here ▶ ☐

NO. 1. TO 10. SEE ATTACHED EXPLANATIONS FOR ALL IEMS' LN#1.

ATTACHED .ARE CORRECTED COPIES OF THE FOLLOWING :

SCHEDULE -A, FOR CHARKES THURSTON , SCHEDULE, C-1; C-2; C-3;

AND C-4, FOR THE CORRECDT REPORTING OF THE BUSINESSES.

SCHEDULE C FOR THERE THURSTON - ORIGINALLY OMITTED; SCHED. E

AND SCHED. SE, CORRECTED FORM 4562 FOR C-1, C-2. AND

SUPPLEMENTED LINE NUMBER ITEM EXPLANATION .

Part III Presidential Election Campaign Fund. Checking below will not increase your tax or reduce your refund.

If you did not previously want to have $3 go to the fund but now want to, check here ▶ ☐

If a joint return and your spouse did not previously want to have $3 go to the fund but now wants to, check here ▶ ☐

4733 1040X12 NTF 8846

E11 p2

05/20/02 MON 11:26 [TX/RX NO 8373]

EXHIBIT NO. # C

Filed In Rdu 1-24-??

See Notes @ p. 3 - For Contact INFO

Department of the Treasury
Internal Revenue Service

CINCINNATI, OH 45999

In reply refer to: 1757730798
May 23, 2000 LTR 105C
288-52-8426 199412 30 000 2
00214

(11 Notice Disputed As Erroneous !!)

RECEIVED 5-24-00

CHARLES J & THERESE ANN THURSTON
% JOSEPH B MANSOUR CPA
MANSOURS CONSULTING ETAL
7248 BASSWOOD DRIVE
WEST CHESTER OH 45069

JBM Notes
legal authority for
Timely Filing / under Timely
Mailing I.R.C. Sec. 7502(a)
notes Original
Ret. Filed 1-31-97
1040-X
Filed 1-31-00
thus is 3 yrs / using
Code sec. 7502(a)
& Reg. Sec. 301.7502-1(c)
Date of Post Mark controls
under Timely Mailed Timely
Filed Rule

CERTIFIED MAIL

Taxpayer Identification Number: [redacted]-8426
Kind of Tax: 1040X
Amount of Claim(s): $ 29,003.00

Date Claim(s) Received: Feb. 04, 2000
Tax Period(s): Dec. 31, 1994

Dear Mr. & Mrs. Thurston:

This letter is your legal notice that we have disallowed your claim(s). We can't allow your claim(s) for refund or credit for the period(s) shown above for the reason(s) listed below.

We can't allow a claim for credit or refund if you file the claim more than 3 years after you file the return, or two years after you pay the tax, whichever is later.

If you want to appeal our decision to disallow your claim, you must provide a brief written statement of the issues you don't agree with. The facts contained in the written statement should be detailed and complete, including names, amounts, locations, etc.

You should include the following:

1. A statement that you want to appeal the disallowance.

2. Your name, address, and a telephone number where you can be contacted during the day.

3. A statement of facts supporting your reasons for disputing the disallowance.

4. A statement outlining the law or other authority that supports your claim.

You must declare that the statement of facts is true under penalties of perjury. You may do this by adding the following statement and signing it:

E2 p1

Department of the Treasury
Internal Revenue Service

1757730798
May 23, 2000 LTR 105C
[redacted]8426 199412 30 000 2
00215

CHARLES J & THERESE ANN THURSTON
% JOSEPH B MANSOUR CPA
MANSOURS CONSULTING ETAL
7248 BASSWOOD DRIVE
WEST CHESTER OH 45069

"Under penalties of perjury, I declare that the facts presented in my written appeal are, to the best of my knowledge and belief, true, correct, and complete."

An attorney, certified public accountant, or person enrolled to practice before the Internal Revenue Service may represent you. To have someone represent you, attach Form 2848, Power of Attorney and Declaration of Representative, (or similar written authorization) to your written statement.

If your authorized representative prepares the written statement, he or she should include a declaration stating that he or she prepared the written statement and accompanying documents and whether he or she knows personally that the protest and accompanying documents are true and correct.

Please mail your request for an appeal to the address shown on this letter.

If you have any questions, please call Mr. Kelsey at 859-292-5288 between the hours of 8:00 AM and 3:00 PM. If the number is outside your local calling area, there will be a long-distance charge to you.

If you prefer, you may write to us at the address shown at the top of the first page of this letter.

E.2 p2

EXHIBIT
NO. # D

Internal Revenue Service

MEMORANDUM

date:

to: Chief Examination Division, Ohio District E:
Thru Chief, Quality Measurement Staff E:QMS

from James Gutzwiller
Associate Chief Appeals, Cincinnati, Ohio

subject: Charles J. & Theresa Thurston
[redacted]8426
1994 & 1995 Claim

Jurisdiction Released

Note: The taxpayer received a formal notice of claim disallowance dated May 23, 2000 for 1994 and July 26, 2000 for 1995. The refunds if allowable must be issued within two years of the above dates or the taxpayer must file suit in Court of Claims or US District Court to protect the statute.

We are returning the above named files for whatever action you deem appropriate.

The case involves a claim for refund for 1994 in the amount of $29,003. We have determined that the maximum refund available for 1994 is $25,790.32 based on IRC 6511(b)(2)(A). The 1995 claim involves a requested refund of $33,885. These refunds are based on expenses allegedly omitted from the original returns and a reallocation of income and expenses between different businesses.

The expenses claimed by the taxpayer in the amended returns and have not been reviewed by examination. It is our opinion that examination should review these expenses before any refund is issued to determine the accuracy of the amounts claimed.

If you have any question please call Fred Swinford of my staff at 513-684-3395.

513-779-6060

To Joe M.
Here is the memo. Case left appeals in October 20, 2000.
Fred Swinford

TOTAL P.01

EXHIBIT
NO. # E

Department of the Treasury
Internal Revenue Service
CINCINNATI, OH 45999

Date of this notice: FEB. 12, 2001
Taxpayer Identifying Number [redacted]-8426
Form: 1040 Tax Period: DEC. 31, 1994

RECEIVED 2-24-01

For assistance you may call us at:
1-800-829-8815

CHARLES J THURSTON
JOSEPH B MANSOUR CPA
7248 BASSWOOD DRIVE
WEST CHESTER OH 45069

FOR ACCOUNT OF CHARLES J & THERESE ANN THURSTON

WE CHANGED YOUR ACCOUNT

AS YOU REQUESTED, WE CHANGED YOUR ACCOUNT FOR 1994 TO CORRECT YOUR BUSINESS INCOME (OR LOSS), SELF-EMPLOYMENT TAX, AND SCHEDULE A.

IF YOU HAVE ANY QUESTIONS, PLEASE CALL US AT THE NUMBER LISTED ABOVE.

STATEMENT OF ACCOUNT

ACCOUNT BALANCE BEFORE THIS CHANGE	NONE
DECREASE IN TAX BECAUSE OF THIS CHANGE	$22,108.00CR
THE FILING LATE PENALTY THAT WAS PREVIOUSLY CHARGED HAS BEEN REDUCED	4,345.85CR
THE LATE PAYMENT PENALTY THAT WAS PREVIOUSLY CHARGED HAS BEEN REDUCED	944.75CR
DECREASE IN INTEREST PREVIOUSLY CHARGED *	1,702.04CR
AMOUNT TO BE REFUNDED TO YOU IF YOU OWE NO OTHER TAXES OR OTHER DEBTS WE ARE REQUIRED TO COLLECT	$29,100.64

WE WANTED TO ENSURE THAT BOTH YOU AND YOUR SPOUSE RECEIVE THIS NOTICE, SO WE'VE SENT A COPY TO EACH OF YOU. EACH COPY CONTAINS THE SAME INFORMATION RELATED TO YOUR JOINT ACCOUNT. ANY AMOUNT YOU OWE OR BALANCE DUE SHOWN SHOULD BE PAID ONLY ONCE. WE WILL ISSUE ANY REFUND SHOWN ONLY ONCE.

YOU MAY HAVE ALREADY RECEIVED THIS CHECK. IF NOT, PLEASE ALLOW 2 WEEKS FOR IT TO BE MAILED TO YOU, UNLESS THERE ARE OTHER MATTERS PENDING WHICH COULD POSTPONE YOUR REFUND.

THIS IS A RESULT OF YOUR CORRESPONDENCE OF JAN. 31, 2000.

* IF THIS INTEREST WAS PREVIOUSLY TAKEN AS A DEDUCTION, IT MUST NOW BE REPORTED AS INCOME ON YOUR NEXT INCOME TAX RETURN.

05/20/02 MON 11:26 [TX/RX NO 8373]